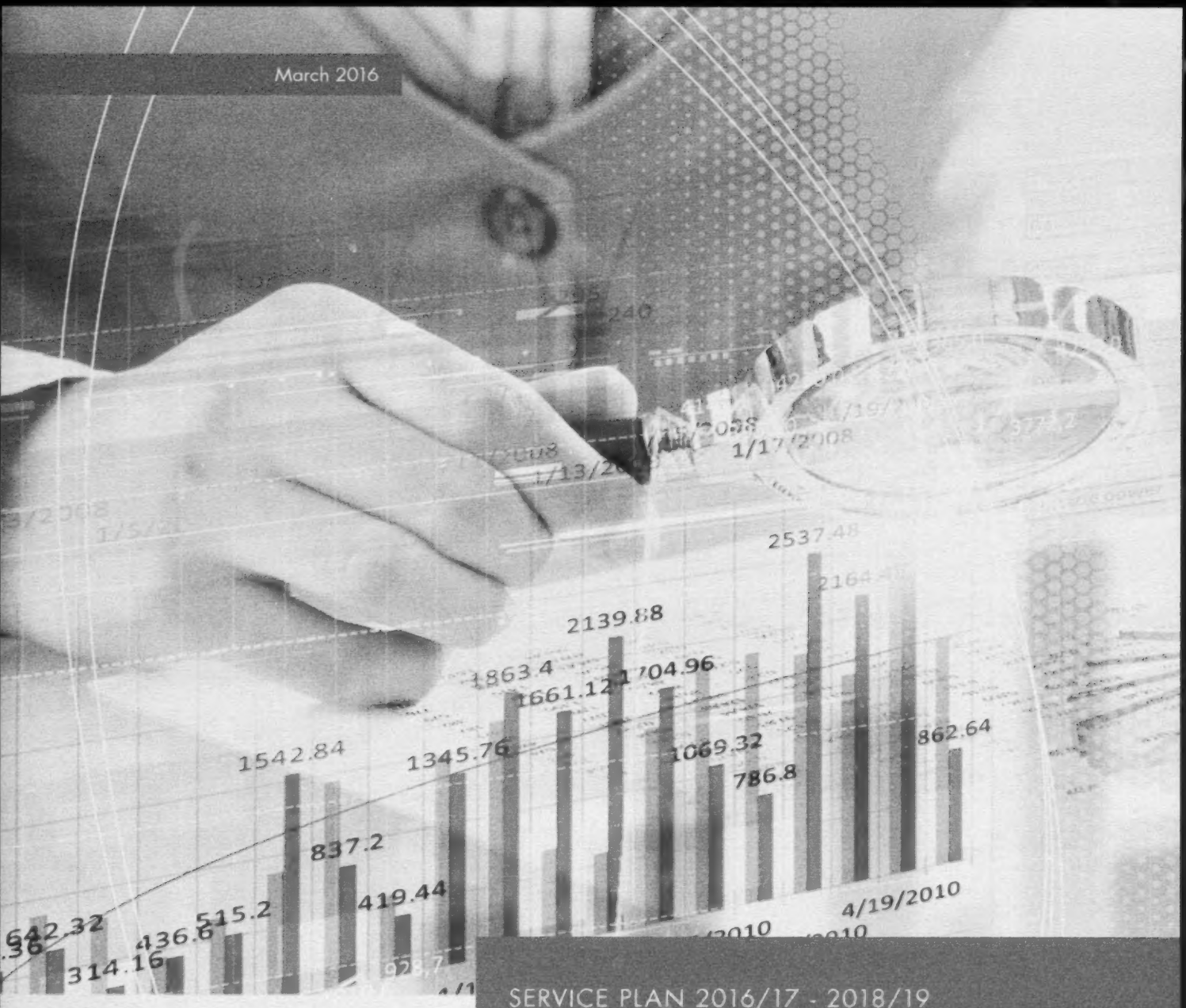

SERVICE PLAN 2016/17 - 2018/19

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OFFICE OF THE
Auditor General
of British Columbia

The Honourable Linda Reid
Speaker of the Legislative Assembly
Province of British Columbia
Parliament Buildings
Victoria, British Columbia
V8V 1X4

Dear Madame Speaker:

I have the pleasure of submitting this Service Plan 2016/17 - 2018/19 in fulfillment of the requirement as described in the *Auditor General Act*.

Carol Bellringer, FCPA, FCA
Auditor General
Victoria, British Columbia
March 2016

ACCOUNTABILITY STATEMENT

THIS PLAN INCLUDES discussions of the performance of the Office of the Auditor General for the 12 months ending March 31, 2015, and forecasts for the 12-month period ending March 31, 2016, based on performance to the end of January 31, 2016. It was prepared in accordance with the *Auditor General Act* and the *BC Reporting Principles*. Fiscal assumptions and policy decisions up to January 31, 2016 have been considered in the development of this plan.

I am accountable for the results achieved, the selection of the performance indicators, and ensuring that the information is measured accurately and in a timely manner. Any significant limitations in the reliability of the data have been identified and explained.

This plan includes estimates and interpretive statements that represent the best judgement of management. The measures reported are consistent with the Office's mission, goals and objectives, and focus on aspects critical to a general audience's understanding of the Office's performance. If you require more detailed information, please contact us via the information on the back page of this plan.

Carol Bellringer, FCPA, FCA
Auditor General
March 2016

MESSAGE FROM THE AUDITOR GENERAL

WE ARE PLEASED to present our Service Plan for 2016/17, including targets through to 2018/19.

CAROL BELLRINGER, FCPA, FCA
Auditor General

My eight-year term as Auditor General of British Columbia began on September 15, 2014. Right after my arrival, we launched a comprehensive planning process. We completed and published a Strategic Plan to guide all our work and provide a framework for all our planning. We also published our *Performance Audit Coverage Plan*, *Financial Statement Audit Coverage Plan*, and *Annual Report*. We presented our ***Financial Statement Audit Coverage Plan*** to the Select Standing Committee on Public Accounts, as required by the ***Auditor General Act***. We will update each of these documents annually throughout my term.

Ours is an independent office of the Legislature, and therefore our budget is approved by a committee of the Legislature (the Finance and Government Services Standing Committee). We were pleased that the committee approved our 2016/17 budget submission on January 20, 2016.

This service plan, which is consistent with our submission to the committee, provides additional details about the strategies we will focus on in the coming year and discusses the key performance measures we will use to assess our progress. We intend to use this service plan format for our next budget submission.

Carol Bellringer

Carol Bellringer, FCPA, FCA
Auditor General
March 2016

PURPOSE OF THE OFFICE

WHO WE ARE

NON-PARTISAN, INDEPENDENT of government and reporting directly to the Legislative Assembly of British Columbia, we provide assurance and advice about government's overall operations.

Our vision is that there is a Legislative Assembly, government and public service that works effectively for the people of British Columbia.

We are guided by our mission that is to provide independent assurance and advice to the Legislative Assembly, government and the public service for the well-being of the people of British Columbia.

WHAT WE DO

We primarily conduct audits that report on how well government is managing its responsibilities and resources, and we make recommendations for improvement.

Financial audits provide independent opinions on organizations' financial statements to see if they are presented fairly and free of material errors, misstatements and omissions. Our largest financial audit is of government's Summary Financial Statements, which encompass over 150 organizations and ministries.

Performance audits are "value-for-money" audits that can assess the efficiency, economy or effectiveness of provincial programs, services and resources. Topics include health, education, transportation, information technology, the environment and more.

We also produce a variety of other public and non-public products that are a source of valuable information. These include management letters, guides and brochures. We may also report on work that is not an audit, but which is still evidence-based and provides a lesser degree of assurance, such as a review or examination.

WHO WE SERVE

- First and foremost, the Legislative Assembly of British Columbia.
- Through the Legislative Assembly, the people of British Columbia.
- Senior government officials and governing boards of Crown corporations and organizations accountable to the provincial government, such as universities, colleges, school districts and health authorities.

STRATEGIC CONTEXT

THE RESPONSIBILITY OF the Legislative Assembly, government and public service is vast. Government intends to provide an ambitious agenda of programs and services, while balancing the budget. Those programs and services include a focus on: improving patient care and addressing shifting health care needs; expanding support for people struggling with mental illness; improving classroom composition; instituting a new public education curriculum; and modernizing community care and assisted living.

At the same time, several very large public infrastructure projects are underway in B.C., including the highway projects, school construction, Evergreen Line, George Massey Tunnel Replacement and Site C hydroelectric dam construction. Government also has a new 10-year plan to improve the province's transportation network.

Our Office continually monitors all sectors of government, so we understand the environment in which ministries and Crown entities operate. We regularly adjust our plans, as needed, to ensure we are in the best position to influence change while remaining both financially responsible and independent.

OUR INFLUENCE

A common public perception is that the Auditor General's powers of audit, examination and inquiry also carry executive authority to invoke change. In fact, however, the Auditor General is independent of audited organizations and therefore does not have the authority to direct change.

Any changes implemented in response to our work result from the government's or the audited organization's independent decisions and actions. Operations are the responsibility of management.

Remaining independent allows us to conduct our work objectively. That said, we do strive to influence change, both through our work (reports, audits, investigations, information pieces and guidance) and through our relationships (with auditees, government, the Legislature and its committees).

INDEPENDENCE

We maintain our independence by staying free of influence, conflicts of interest and bias.

We accomplish this by conducting ourselves in accordance with Office standards and professional standards, by remaining free of associations that could potentially impair our independence, and by not allowing ourselves to be influenced by political or other external pressures. We are accountable, and report directly, to the Legislative Assembly – not to the government of the day. This means that we must understand how to be "cordial, but not cozy" with those we audit.

STRATEGIC CONTEXT

CREDIBILITY

We remain credible through the high quality of work we complete and the standards we meet. If our credibility were compromised, we would lose our ability to have influence and we would struggle to meet our mission and vision.

OUR TALENT

The skills of our staff are central to our ability to influence change, which is why we work hard to maintain our level of skills and competencies. We also strive to foster continuous improvement and to promote a learning culture that is supportive, empowering and well-coordinated.

THE CHALLENGE OF ATTRACTING AND RETAINING STAFF

The Office has a wealth of talent, including professional accountants, highly educated and experienced specialists and generalists from diverse backgrounds, and well-qualified administrative staff. From time to time and for a variety of reasons, the Office has had challenges attracting and retaining staff. We expect this situation to continue because of external competitive forces. The turnover rate for 2014/15 was 17%, and our annual projection of 9% for 2015/16 has already been exceeded with over 12% turnover. One reason for this was government lifting its hiring freeze of the last few years, which resulted in many of our employees advancing into other public sector positions.

OUR BUDGET

The Office presents an annual budget to the Select Standing Committee on Finance and Government Services for approval. Our annual submission supports the work outlined in both the financial and performance audit coverage plans. This is an important process for our Office to demonstrate to the public that we are accountable to those we serve.

This year we received the full amount we requested. We continue to look for ways to fully explain the importance of our work to the committee. We aim to demonstrate that we are using our resources efficiently and effectively, to ensure our funding continues to be sufficient in future years.

GOALS, OBJECTIVES, STRATEGIES AND PERFORMANCE MEASURES

OVERVIEW

THIS DOCUMENT OUTLINES the Office's high level goals – our aspirations – and objectives, and the strategies we will work on in the short-term to move us towards our vision. The main outputs of our work are our performance audit reports and our audit opinions on financial statements. We publish two coverage plans that provide more information about the work we have selected to undertake over the next three years:

1. **Financial Statement Audit Coverage Plan** – outlines a three-year audit plan, detailing the government organizations our Office will audit directly as part of our annual audit of government's summary financial statements.
2. **Performance Audit Coverage Plan** – sets out all performance audit topics and other projects we expect to report on or begin over the next three years.

This Service Plan presents how we will get that work done.

The first independent Auditor General of British Columbia was appointed on September 1, 1977. The year 2021 will mark 150 years since certain aspects of the Auditor General's role were first established in British Columbia. The Office's practices are therefore well established. The strategies in this report are the priority areas that we want to focus on to even better position ourselves as a high-performing Office.

In 2015, we developed a new Strategic Plan to provide strong direction for the Office. As a result, we modified our goals and objectives to align with the new plan and better position ourselves to achieve our vision.

GOALS

We want to be recognized as a high-performing leader in providing independent assurance, advice and influence:

- sound financial administration and reporting across government
- effectively governed and well-managed provincial programs, services and resources
- comprehensive public sector accountability reporting

GOALS, OBJECTIVES, STRATEGIES AND PERFORMANCE MEASURES

OBJECTIVE 1

Valuable assurance and advice: Provide assurance and advice that adds tangible value and that helps government improve programs and services

The public service and government's elected members make decisions to improve programs and services. If they value our input, they will adopt our recommendations.

For our work to be of value to government, we need to ensure that our findings and recommendations are accurate, provide a complete picture, and speak to government in a way that is understandable, useful and practical. We direct our resources to areas of public interest, and we look for opportunities where our expertise can add value through our independence, and our objective or specialized knowledge. We involve experts in our work when necessary.

This means that we are auditing the right things, we are producing clear, accurate and meaningful reports and recommendations, and that we are monitoring the impact of our work.

Strategies

- We will continue to ensure our Office's knowledge of government's business has the right depth and breadth by focusing our efforts on risk areas.
- We will prepare our Financial Statement Audit Coverage Plan, that outlines our three-year plan for determining which government entities we will audit and which will be audited by private-sector firms.
- We will continue to publish our Performance Audit Coverage Plan, follow a rigorous process in selecting and planning our performance audits, and allocate our finite resources to the most significant and relevant topics where we can have the greatest influence.
- We will assess the influence of our work by monitoring our auditees' self-reporting on their implementation of our recommendations.
- We will research and adopt new ways to measure and monitor our value, and we will build measurement tools into our methodology.

GOALS, OBJECTIVES, STRATEGIES AND PERFORMANCE MEASURES

OBJECTIVE 2

Stakeholder focus: Engage and involve our stakeholders in our work

For our work to be meaningful to our stakeholders, we must involve them. We need to consider their input before we plan our work, consult with them throughout our work, and report to them our findings and recommendations in a useful way. We do not want to surprise anyone, sensationalize anything we report, or speculate about any matter. This impacts the way we do our work, and the way we interact with our stakeholders.

By properly engaging our stakeholders, we can enhance the relevance and effectiveness of our audit work.

Strategies

- We will complete a stakeholder engagement strategy that clearly defines our stakeholders' needs and outlines the actions we will use to engage with them. We are already doing many of the right things to focus on our stakeholders, but we do not have a comprehensive plan in place.
- In our future service plans, we will provide further details about what we are doing well in meeting this objective and where we need to improve.

GOALS, OBJECTIVES, STRATEGIES AND PERFORMANCE MEASURES

OBJECTIVE 3

Trusted advisor: Be a credible and trusted advisor to the Legislature and its committees, and to government

Credibility means that we have the skills and experience needed to do our work.

Being a trusted advisor means that our stakeholders seek out and support our work. We are trusted to provide an objective, unbiased view. The Legislature, or a committee of the Legislature, often asks that we complete work for them. This kind of formal request is a strong indication to us that we are regarded as a trusted advisor. We also receive less formal but regular requests for work from individual Members of the Legislative Assembly, government and the public. The volume of these requests indicates that we are trusted to provide advice.

We go beyond the work we do for our reports by interacting with government organizations and providing advice.

Strategies

- We will continue to work with other offices of the Canadian Council of Legislative Auditors (CCOLA) to leverage expertise, training material, resources and efficiencies.
- We will update the methodologies and quality assurance monitoring methods we use.
- We will continue to meet with the Legislative Assembly, Government and the public service to build trust in our work by understanding expectations and building relationships.
- We will pursue opportunities to present our work at conferences, community of practice discussions, and other influential events.
- We will request that the *Auditor General Act* be amended to ensure that we can continue to keep confidential all the information we obtain. Recent amendments to the *Ombudsperson Act* have jeopardized this long-standing confidentiality practice of our Office.

GOALS, OBJECTIVES, STRATEGIES AND PERFORMANCE MEASURES

OBJECTIVE 4

Thriving culture: Maintain a collaborative and supportive work environment

To meet our commitments and provide value and relevance to our stakeholders, we must attract and retain the best talent possible.

We strive to maintain a collaborative and supportive work environment, and pursue continuous improvement as an employer. We want staff to feel highly engaged and supported, particularly by our executive team. As well, given the nature of our work and the ever-changing political, social and economic environments in the province – on top of constant technological change – we recognize the need for continuous improvement and learning.

By closing the gaps in leadership and human resources policies and practices, we can ensure that we are an *employer of choice.*

Strategies

- We will work to implement a new strategic direction based on the Public Service Agency (PSA) review of our organizational effectiveness. The results of this review will help us understand how we can build on our strong employee engagement to create an even more collaborative and supportive work environment.
- We will invest in our staff by supporting them in furthering their education through designations (including training CPAs), certifications and degrees.
- We will provide skill growth and development opportunities to our employees through specific and planned audit assignments that support staff development goals.
- We will review and clarify policies related to human resources practices.
- We will celebrate and recognize the achievements of our staff.

GOALS, OBJECTIVES, STRATEGIES AND PERFORMANCE MEASURES

OBJECTIVE 5

Productive and forward-thinking: Be an innovative, effective and efficient organization

We strive to be a forward-thinking and innovative organization, one in which staff are confident trying new ideas and are prepared to adapt to change. This means we pursue continuous improvement, and work to keep our policies, practices and processes current.

We strive to be productive and efficient, and able to meet or exceed our targets for the number of audits completed. We constantly look for ways to do more with less, and try to accomplish as much as possible with our resources.

And we strive to be effective, such that our work influences positive changes in how government manages its responsibilities and resources. We can determine how effective we have been by assessing the extent to which government has responded to our findings, recommendations and advice.

Strategies

- We will implement a new records management system to store, retrieve and secure data more efficiently.
- We will integrate stronger project management practices, data analytic support and streamlined audit processes to improve the effectiveness and efficiency of our audits.
- We will review our organizational design to ensure we have the appropriate and necessary resources to support and conduct our work, and that roles and responsibilities are clear.
- We will work with government to address impediments to receiving sensitive documents in a timely fashion.

HOW WE MEASURE PERFORMANCE

A KEY PERFORMANCE INDICATOR (KPI) helps us measure our progress towards achieving our objectives. We have limited our KPIs to the measures that are most important for understanding our progress.

Our KPIs do not have singular causality with our objectives, and as such, they are not linked directly to a single objective. Rather, as we see improvements in any KPI it is an indication that we are moving closer towards achieving all of our objectives.

This year, we shifted our suite of KPIs to more correctly align with changes in our goals and objectives. For example, we removed the percentage of MLAs surveyed who believe our work over the last year promoted efficient and accountable government. For 2014/15, we did not survey MLAs. While MLA's perspectives on our contributions are very important to us, we realized that these surveys were not eliciting the information we hoped. As a result, we chose instead to regularly meet with MLAs and senior government officials to understand their concerns and how they think the Office can best add value to their work. Other shifts are explained within the respective KPI.

Our operational plans incorporate many more performance indicators that allow individual work portfolios to measure their progress.

HOW WE MEASURE PERFORMANCE

KEY PERFORMANCE 1

Staff work environment survey ("WES") results

Performance Measure	2014/15 Actual	2015/16 Actual	2016/17 Target	2017/18 Target	2018/19 Target
Staff motivated and inspired ("engaged") by their work as measured in our annual work environment survey that covers key areas such as workplace values, leadership, pay and satisfaction.[1]	71	66	77	79	80

Discussion

We undertake an annual work environment survey, conducted by BC Stats, to measure employee engagement. Our staff engagement score in 2014/15 was 71. Although this falls within the 65–74 range identified by BC Stats as a workforce leveraging its strengths, it did not meet our expectations.

The survey identified opportunities for improvement, such as enhanced communication on matters like organizational direction, staff promotion practices and enhanced staff recognition practices.

We had forecast that our engagement score would increase to 75 in 2015/16, and had set targets based on a two-point increase annually in our engagement for the next two years. Our engagement score for 2015/16 was 66, which is much lower than expected. We will analyze these results and take action to improve them. We will still aim for a score of 77 next year, increasing by 2 points each year to reach 80 in 2018/19.

[1] Because confidentiality is critical for survey results to be valid, the survey is conducted, and information is collated and analyzed, by BC Stats. No individually identifiable information is provided to management.

HOW WE MEASURE PERFORMANCE

KEY PERFORMANCE 2

Number of reports and opinions completed

Performance Measure	2014/15 Actual	2015/16 Forecast	2016/17 Target	2017/18 Target	2018/19 Target
Total number of opinions, performance audit reports, and other publications	52	54	58	58	58
Opinions on financial statements	42	42	42	42	42
Performance audits reported	8	8	12	12	12
Other publications	2	4	4	4	4

Discussion

Each year, we publicly issue a number of different reports and publications. While these are not a complete reflection of the contributions we make to government annually, the number of publications is one way to illustrate our productivity and efficiency. The total number of reports and opinions completed are made up of financial statement audit opinions, performance audit reports, and other publications including our annual report and audit coverage plans.

In 2014/15, we published 50 reports: 42 opinions on government financial statements and eight other publications that were performance audit reports and information pieces. This total was less than the target of 64 we set for 2014/15. The key reasons for the total drop from the prior year were that several of the performance audits were especially complex and others were larger than expected.

On July 21, 2015, we published our Performance Audit Coverage Plan, describing our intended topics for performance audits for the next three years. We listed the audits we expected to start rather than the number we expected to complete. At that point, we had 15 projects underway and were committed to beginning an additional 15 in 2015/16.

Last year, we looked at the way we were reporting on the number of reports and opinions completed annually. We researched the number of reports and opinions being issued by other legislative audit offices in Canada and looked at the publication history in our Office. It is clear that the number is not necessarily the best measure of performance (for example, some of our audits tackle important but very complex topics and this qualitative aspect is not captured in a number count). Focusing on this output takes away from the more meaningful focus on the value derived from each report and opinion. However, we recognize that having a measurable output goal contributes towards efficient performance in the Office. And, we appreciate that there is a reasonable expectation by our stakeholders that we will issue a certain number of public reports and opinions each year.

HOW WE MEASURE PERFORMANCE

KEY PERFORMANCE 3

Tracking and evaluation of feedback from stakeholders

Performance Measure	2014/15 Actual	2015/16 Forecast	2016/17 Target	2017/18 Target	2018/19 Target
Percent of post-audit survey respondents agreeing that the audit team was effective	90.5%	85%	90%	90%	90%
Number of post-audit survey responses	74				

Discussion

A key form of feedback for us comes through our post-audit surveys conducted with the auditee after every performance and financial statement audit. These surveys are designed to provide the audit team with information from the auditees' perspective about how the audit was conducted, the knowledge of the audit team, and the approach of the audit and the team. The Office collects and evaluates the information to help us understand how the audit process is perceived, and to give us insights into how to improve relationships and processes. We have collected this information for the past few years; however, this is the first year that it will be a KPI.

In 2016/17, we will introduce a more robust tracking and evaluation system that will allow us to better collect and report on audit feedback. We will be reviewing our collection tools and our tracking process, and we expect these changes to improve our audit process. We will also work through the stakeholder engagement strategy to understand and measure the value we provide to our stakeholders.

HOW WE MEASURE PERFORMANCE

KEY PERFORMANCE 4

Follow our process to consider all requests received

Performance Measure	2014/15 Actual	2015/16 Forecast	2016/17 Target	2017/18 Target	2018/19 Target
Follow our process to consider all requests received	100%	100%	100%	100%	100%
Number of requests received	362	360			

Discussion

Considering all requests (as well as comments and suggestions) that come to our Office allows us to engage with our stakeholders, understand key issues, and expand and improve our coverage and influence. In 2015/16, we anticipate receiving 360 requests and we expect to handle them all with our current process.

Requests come from our key stakeholders, including MLAs, both government and opposition, public servants and people of British Columbia. We receive requests by phone, mail or fax, but the most common way is via email or the submission form on our website. Often what we receive are questions about the Office or about our reports. But audit suggestions, information, and positive or negative comments are made as well.

We treat all comments and requests with respect, and privacy is of utmost importance to us. In every case, we also remain independent and professional. For each request, we record the matter in our database, document all actions on that request, conclude on the request, and log the outcome. This KPI helps us to understand how well we work with our stakeholders.

HOW WE MEASURE PERFORMANCE

KEY PERFORMANCE 5

Percentage of our public report recommendations adopted by auditees

Performance Measure	2014/15 Actual	2015/16 Forecast	2016/17 Target	2017/18 Target	2018/19 Target
Number of recommendations adopted between two and three years from publication (defined as the implementation status of the recommendation is fully, substantially or partially complete)	97%	95%	90%	90%	90%
Number of recommendations made by our Office in the original reports	91	61			

Discussion

In 2014/15, our auditees completed self-assessments to report on the progress they made in implementing the Auditor General's recommendations. We then published these self-assessments, unedited and in their entirety, so that readers could assess for themselves whether that progress is satisfactory.

Auditees are now directly responsible to the Select Standing Committee on Public Accounts (PAC) for implementing the Auditor General's recommendations. We recognize that government is responsible for deciding if it wants to implement our recommendations. PAC assesses progress through action plans, and decides whether the auditee has sufficiently addressed the recommendations.

Our Office now intends to review the action plans and, with input from PAC, determine what reports and recommendations require follow-up work. The additional work is to confirm that the actions taken by the organization address the recommendation and are accurately reported in the action plan. We will report on the results of this work each year to the Legislative Assembly and the people of British Columbia.

We have collected and reported on this information for the past few years; however, this year we are including it in our suite of KPIs because it helps us understand the value of our recommendations. We measure how many of our recommendations are adopted by our auditees, based on a self-assessment, after two to three years from the report's release.

We expect auditees to implement our recommendations, but recognize that there will be times when they disagree with recommendations, so choose not to. This is why we have set our targets at 90%.

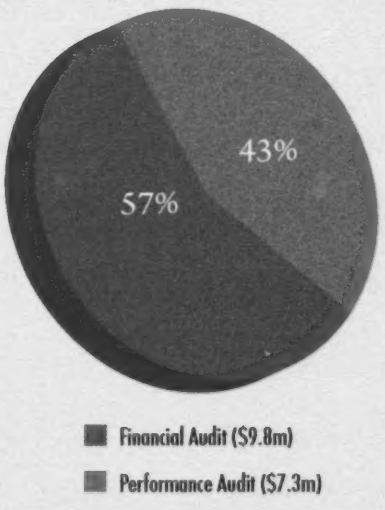
RESOURCE SUMMARY

THE OFFICE'S TWO lines of business – performance audit and financial audit – are supported by a coverage plan.

To deliver on the Financial Statement Audit Coverage Plan and the Performance Audit Coverage Plan, the Office proposed a budget of $17.1 million for 2016/17: an allocation of $9.8 million for financial audit work and $7.3 million for performance audit work (see Exhibit 1).

In addition to the direct costs associated with audit travel, training and professional services, the costs allocated to the portfolios include common and support costs. Common costs include those for general travel, human resources, occupancy and information technology.

Exhibit 1: Budget for 2016/17 by portfolio



Our employees are our largest resource and expense, which is reflected by the 73% budget allocated to salaries and benefits for the 2016/17 fiscal year. These costs are anticipated to increase in the following fiscal years when the excluded employees' wage freeze is lifted. The wage freeze impacts 90% of the Office's employees, and a 2% wage increase will cost over $200,000.

In addition, we often supplement our audit staff with contracted resources and subject matter experts. The mix between staff and contracted resources fluctuates, and a decrease in actual staffing costs one year is often offset with an increase in the costs for professional services. The combined allocation of salaries and professional services is 80% of our budget.

Exhibit 2 shows a detailed breakdown of the Office's budget for the 2016/17 and the planned budgets for the next two years.

CAPITAL SPENDING

The Office is responsible for maintaining its own furniture and equipment; and, as part of the normal life cycle, replacement for these is required. The Office plans for this as part of its ongoing operations, with the costs ranging from $100,000 to $150,000 each year depending on the replacements required.

RESOURCE SUMMARY

For 2016/17 and the following fiscal year, the Office is planning for two information technology projects, the funding for which has been provided should a decision be made to proceed with the initiatives. In 2016/17, the Office is investigating data analytics and visualization software to assist with the identification of trends and to allow for the presentation of our reports in a more relevant format.

In 2017/18, the Office may need to replace its audit software platform because the current one is at the end of its life.

For both of these projects, the Office must first conduct a business case and testing for integration within our IT environment. If the Office decides not to proceed with either of these projects, the funds will be returned.

The Office capital expenses for ongoing operations and new technology initiatives are shown in Exhibit 3.

Exhibit 2: Office expenditures planned for fiscal years 2015/16 - 2018/19 ($ thousands)

	2016 Forecast		2017 Budget		2018 Planned		2019 Planned	
Description	($)	(%)	($)	(%)	($)	(%)	($)	(%)
Salaries and Benefits	11,923	70%	12,535	73%	12,775	74%	12,775	74%
Professional Services	1,611	10%	1,144	7%	1,150	7%	1,150	7%
Audit Travel	417	2%	426	2%	426	2%	426	2%
Support	1,233	7%	1,301	8%	1,293	7%	1,293	7%
Occupancy Costs	1,514	9%	1,416	8%	1,420	8%	1,425	8%
Amortization	247	1%	275	2%	275	2%	275	2%
	16,945		**17,097**		**17,339**		**17,344**	

Exhibit 3: Capital expenditures planned for ongoing operations and new technology initiatives for fiscal years 2015/16 - 2018/19 ($ thousands)

	2016 Forecast	2017 Budget	2018 Planned	2019 Planned
Description	($)	($)	($)	($)
Ongoing Operations	100	145	100	100
New Technology	-	225	250	-
	100	**370**	**350**	**100**

APPENDIX A:
VISION, MISSION, GOALS AND OBJECTIVES

Mission

To provide independent assurance and advice to the Legislative Assembly, government and the public service for the well-being of the people of British Columbia

Vision

A Legislative Assembly, government and public service that works effectively for the people of British Columbia

Goals

We want to be recognized as a high-preforming leader in providing independent assurance, advice, and influence:

- Sound financial administration and reporting across government
- Effectively governed and well-managed provincial programs, services and resources
- Comprehensive public sector accountability reporting

Objectives

1

Valuable assurance & advice

Provide assurance and advice that adds tangible value and helps government improve programs and services

2

Stakeholder focus

Engage and involve our stakeholders in our work

3

Trusted advisor

Be a credible and trusted advisor to the Legislature, its committees, and to Government

4

Thriving culture

Maintain a collaborative and supportive work environment

5

Productive & forward-thinking

Be an innovative, effective, and efficient organization

KPIs

1

Improved staff work environment survey (WES) results

2

Number of reports and opinions completed

3

Track and evaluate feedback from stakeholders

4

Follow our process to consider all requests received

5

Percentage of our public report recommendations adopted by auditees

APPENDIX B: HOW WE OPERATE

Inputs

- Talent
- Professional standards
- IT and other workplace tools
- The work environment
- Executive team

Activities

- Financial statement audits
- Performance and IT audits
- Professional practices
- Training programs
- Corporate Services support (Communications, Human Resources, Finance, IT Support, Office Support Services)
- Follow-up of citizen concerns
- Sharing with other Legislative auditors
- Presentation of audit results to the Select Standing Committe on Public Accounts and at discussion forums

Outputs

- Assurance (attest reports, financial statement opinions, direct reports)
- Advice (recommendations, management letters, correspondence)
- Education
- Guidance

Outcomes (Goals)

- We want to be recognized as a high-performing leader in providing independent assurance and advice.
- We want to influence:
  - Sound financial administration and reporting across government
  - Effectively governed and well-managed provincial programs, services and resources
  - Comprehensive public sector accountability reporting

Outcomes (Vision)

- A Legislative Assembly, government and public service that works effectively for the people of British Columbia

OFFICE OF THE
Auditor General
of British Columbia

Location

623 Fort Street
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